

# Senate Study Bill 1065

SENATE FILE \_\_\_\_\_  
BY (PROPOSED COMMITTEE ON  
REBUILD IOWA BILL BY  
CHAIRPERSON HOGG)

Passed Senate, Date \_\_\_\_\_ Passed House, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

## A BILL FOR

1 An Act relating to the imposition of a local option sales tax  
2 after a disaster and providing an effective date.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:  
4 TLSB 1746XC 83  
5 tm/sc/5

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1 1 Section 1. A city or unincorporated area located in a  
1 2 county in which the president of the United States declared a  
1 3 disaster to exist at any time during 2008 may impose a local  
1 4 option sales tax pursuant to chapter 423B using the procedure  
1 5 provided in this section. A city or unincorporated area where  
1 6 a local option sales tax is imposed pursuant to chapter 423B  
1 7 on the effective date of this Act is prohibited from using  
1 8 this section. The provisions of chapter 423B shall apply to  
1 9 the imposition of a local option sales tax pursuant to this  
1 10 section with the following exceptions:

1 11 1. Notwithstanding section 423B.1, subsection 4, the  
1 12 question of the imposition of a local sales and services tax  
1 13 shall be submitted to the registered voters of a city or to  
1 14 the unincorporated areas of the county upon receipt by the  
1 15 county commissioner of elections of a motion requesting such  
1 16 submission, adopted by the governing body of a city located  
1 17 within the county, or of the county for the unincorporated  
1 18 areas of the county. Upon adoption of a motion, the governing  
1 19 body of the city, or county for the unincorporated areas,  
1 20 shall submit the motion to the county commissioner of  
1 21 elections. A motion must be received by the county  
1 22 commissioner of elections by February 3, 2009. The county  
1 23 commissioner of elections shall keep a file on all the motions  
1 24 received and, by February 8, 2009, or as soon as practicable  
1 25 thereafter, shall publish notice of the ballot proposition  
1 26 concerning the imposition of the local sales and services tax.

1 27 2. Notwithstanding section 423B.1, subsection 5, and  
1 28 pursuant to section 39.2, subsection 4, paragraph "a", the  
1 29 question of the imposition of a local sales and services tax  
1 30 shall be submitted at an election held on March 3, 2009.

1 31 3. Notwithstanding section 423B.1, subsection 5, and  
1 32 section 423B.6, subsection 1, paragraph "a", the imposition  
1 33 date for a local option sales tax approved at an election held  
1 34 pursuant to subsection 2 shall be April 1, 2009.

1 35 4. Notwithstanding section 423B.7, subsection 4, for a  
2 1 local option sales tax imposed pursuant to this section of  
2 2 this Act, the three-year period referenced in section 423B.7,  
2 3 subsection 4, shall be the three-year period beginning July 1,  
2 4 2004, and ending June 30, 2007.

2 5 Sec. 2. EFFECTIVE DATE. This Act, being deemed of  
2 6 immediate importance, takes effect upon enactment.

### EXPLANATION

2 7  
2 8 This bill allows a city or unincorporated area located in a  
2 9 county in which the president of the United States declared a  
2 10 disaster to exist at any time during 2008 to impose a local  
2 11 option sales tax pursuant to Code chapter 423B using an  
2 12 expedited procedure. A city or unincorporated area where a  
2 13 local option sales tax is already imposed pursuant to Code  
2 14 chapter 423B on the effective date of the bill is prohibited  
2 15 from using the provisions in this bill. The provisions of  
2 16 Code chapter 423B apply to the imposition of a local option  
2 17 sales tax under the expedited process with the following  
2 18 exceptions:

2 19 1. The bill requires the question of the imposition of a  
2 20 local sales and services tax to be submitted to the registered  
2 21 voters of a city or to the unincorporated areas of the county  
2 22 upon receipt by the county commissioner of elections of a  
2 23 motion requesting such submission, adopted by the governing  
2 24 body of a city located within the county, or of the county for  
2 25 the unincorporated areas of the county. A motion must be  
2 26 received by the county commissioner of elections by February  
2 27 3, 2009. The bill requires the county commissioner of  
2 28 elections, by February 8, 2009, or as soon as practicable  
2 29 thereafter, to publish notice of the ballot proposition  
2 30 concerning the imposition of the local sales and services tax.  
2 31 The expedited process does not allow for the question of the  
2 32 imposition of a local sales and services tax to be submitted  
2 33 to registered voters pursuant to a petition procedure.

2 34 2. The bill requires the question of the imposition of a  
2 35 local sales and services tax to be submitted at an election  
3 1 held on March 3, 2009.

3 2 3. The bill requires the imposition date for a local  
3 3 option sales tax to be on April 1, 2009.

3 4 4. The bill, for purposes of a local options sales tax  
3 5 imposed under the bill, amends a three-year period used for  
3 6 purposes of distribution of tax receipts.

3 7 The bill takes effect upon enactment.

3 8 LSB 1746XC 83

3 9 tm/sc/5.2